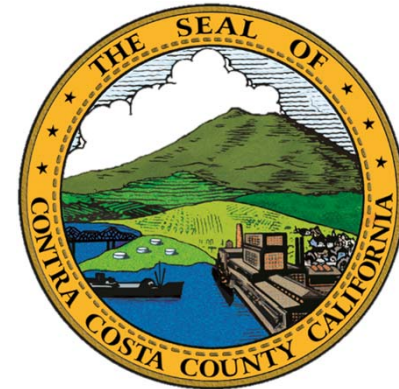




FISCAL YEAR 2020/21 RECOMMENDED
BUDGET 101
July 14, 2020

Topics for Today

- County Profile
- Budget Mandates
- Budget Process
- Where to find the County Financial Information
- What to expect at the Budget Hearings



Contra Costa County Profile

- Contra Costa County was incorporated in 1850 as one of the original 27 counties of California.
- A five-member Board of Supervisors, each elected to four-year terms, serves as the legislative body of the County, which has a general law form of government.
- Also elected are the County Assessor, Auditor-Controller (the 'County Auditor-Controller'), Clerk-Recorder, District Attorney, Sheriff-Coroner and Treasurer-Tax Collector (the 'County Treasurer').
- The County Administrator, David Twa, is appointed by the Board and is responsible for running the day-to-day business of the County. The County Administrator is also responsible for presenting the Board with a Recommended Budget for consideration of adoption as the Final (Adopted) Budget, which will serve as the foundation of the County's financial planning and control.

Employment by Industry Annual Averages – Ranked for 2018

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
Wage & Salary Employment						
Educational & Health Services	61,500	64,100	67,400	69,200	70,600	18.9%
Trade, Transportation & Utilities	60,400	62,500	64,800	65,300	64,200	17.2%
Professional & Business Services	53,200	50,900	52,000	54,400	55,200	14.8%
Government	49,200	49,300	49,900	50,400	50,900	13.6%
Goods Producing	37,100	37,800	39,700	41,100	41,800	11.2%
Leisure & Hospitality	36,300	38,300	40,100	40,800	40,500	11.1%
Financial Activities	25,000	26,300	26,900	27,300	26,900	7.2%
Other Services	12,500	12,700	12,900	13,000	13,400	3.6%
Information	8,300	8,300	8,000	8,000	7,800	2.1%
Farm	800	700	800	800	700	0.2%

Source: State of California, Employment Development Department, Labor Market Information Division, October 2019 data

Principal Employers: Current and Ten Years Ago (Excluding Government Employers)

Employer	2019 ⁽¹⁾	2009 ⁽²⁾	
	Estimated Employees	Estimated Employees	Rank
Chevron Corporation	10,000+	4,700	1
Chevron Research & Technology	5,000 - 9,000		
24-hour Fitness		1,300	6
Bio-Rad Laboratories, Inc.	1,000 - 4,999	1,700	4
Chevron Richmond Refinery	1,000 - 4,999		
Job Connections	1,000 - 4,999		
John Muir Health Concord Hospital	1,000 - 4,999	1,500	3
John Muir Health Walnut Creek Hospital	1,000 - 4,999	1,900	5
Kaiser Foundation Hospital		2,300	2
Kaiser Martinez Medical Offices	1,000 - 4,999		
Kaiser Permanente Antioch	1,000 - 4,999		
Kaiser Permanente Walnut Creek	1,000 - 4,999		
La Raza Market	1,000 - 4,999		
St. Mary's College of California	1,000 - 4,999		
USS-POSCO Industries	1,000 - 4,999	975	8
Doctors Medical Center		1,000	7
Bank of the West		800	10
Broadspectrum Americas	500 - 999		
C & H Sugar Co Inc	500 - 999		
Contra Costa Newspapers, Inc.		900	9
Nordstrom	500 - 999		
Robert Half Intl	500 - 999		
San Ramon Regional Medical Center	500 - 999		
Santa Fe Pacific PipeLines	500 - 999		
Shell Oil Products	500 - 999		
Tesoro Golden Eagle Refinery	500 - 999		

⁽¹⁾ Source: State of California Employment Development Department, extracted from the America's Labor Market Information System (ALMIS) Employer Database, 2020 1st Edition. ⁽²⁾ Source: Rich's everyday Sales Prospecting Directory (2009) – Contra Costa County



Budget Mandates

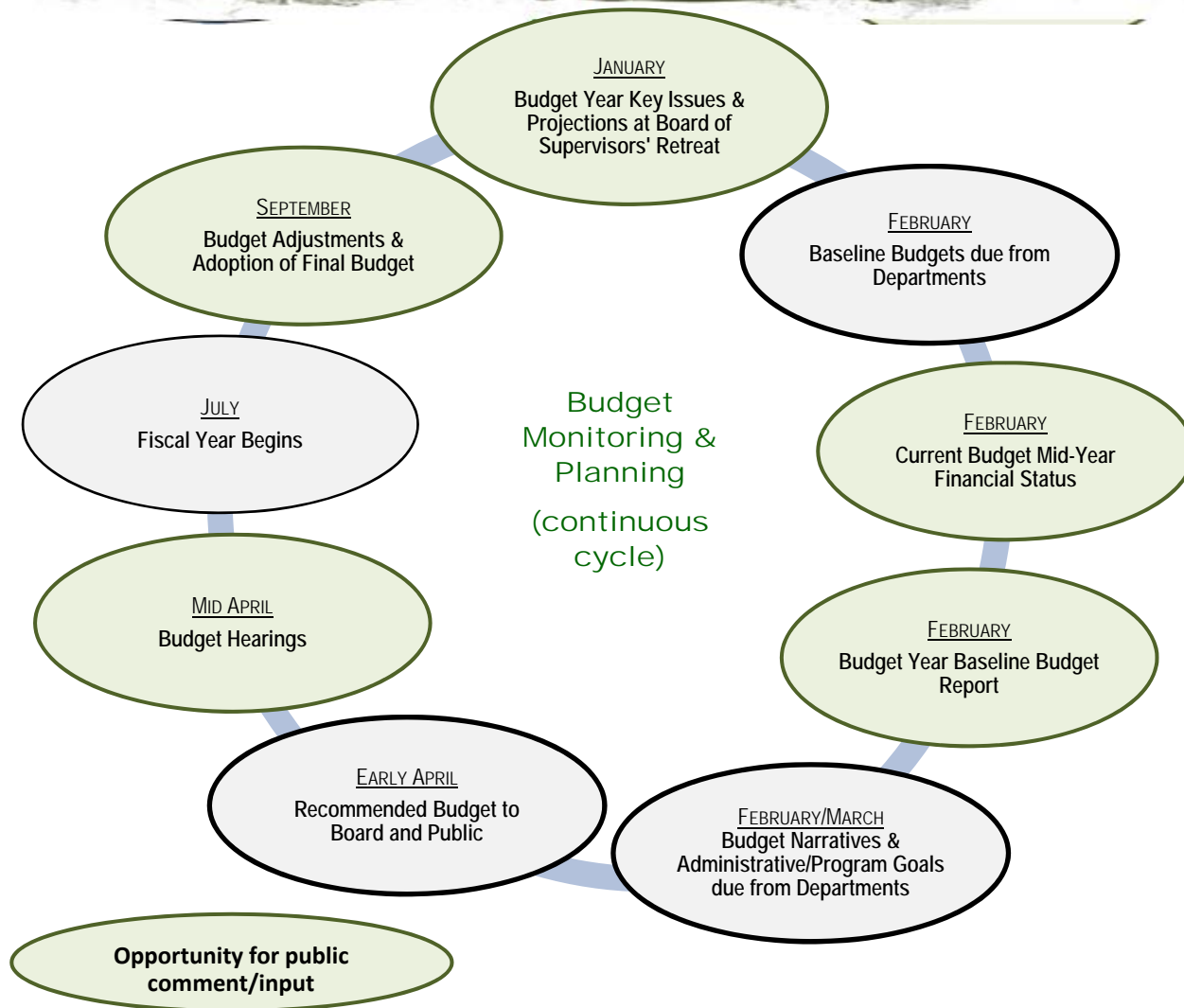
- County budgets are not easy to compare. As a General Law County, Contra Costa has more restrictions than a Charter County and therefore has less revenue generating authority than other counties.
- Contra Costa also operates a hospital. Most California county hospitals have closed due to lack of funding.
- Contra Costa has mandated functions, which it is required to provide, regardless of funding. Some of these functions are mandated, but the service level is not.
- Functions identified as 'discretionary' are often those most desired by the community. Homeless programs, Meals on Wheels/senior nutrition, child abuse, disaster planning, administration, economic development, and veterans services as examples.
- The annual budget book has two thorough listings of County programs by discretionary level. One is sorted by department and the other by service and level.



Budget Process

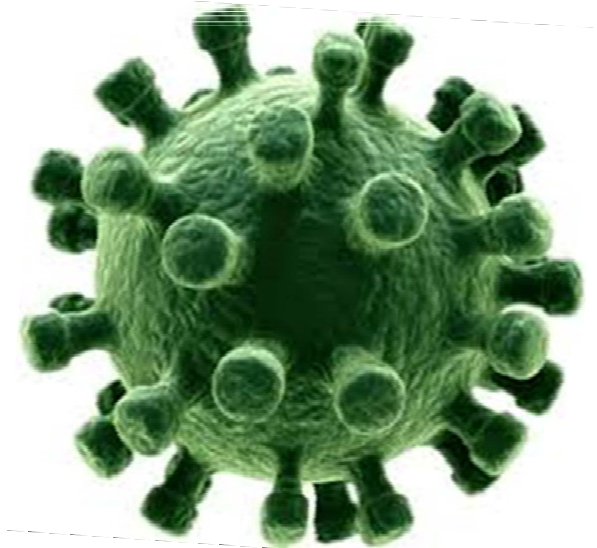
'Normal Budget Process'

The County budget process is a continuous cycle of developing, monitoring and planning, with specific steps each year to achieve adoption of the Final Budget




'COVID Budget Process'

- October, 2019 –April, 2020 – Prepared pre-COVID FY 2020/21 Recommended Budget
- April 10 – Published Recommended Budget
- April 28 – Adopted Budget Schedules for July 1 spending authority
- July 14 – Budget 101
- August 4 – Begin Budget Hearings
- August 11 – Adopt Changes to Recommended Budget including any Lay-Off Resolution
- September 1 – Lay-offs Effective
- September 15 – Adopt Budget as Finally Determined
- October-December – Review/revise as needed



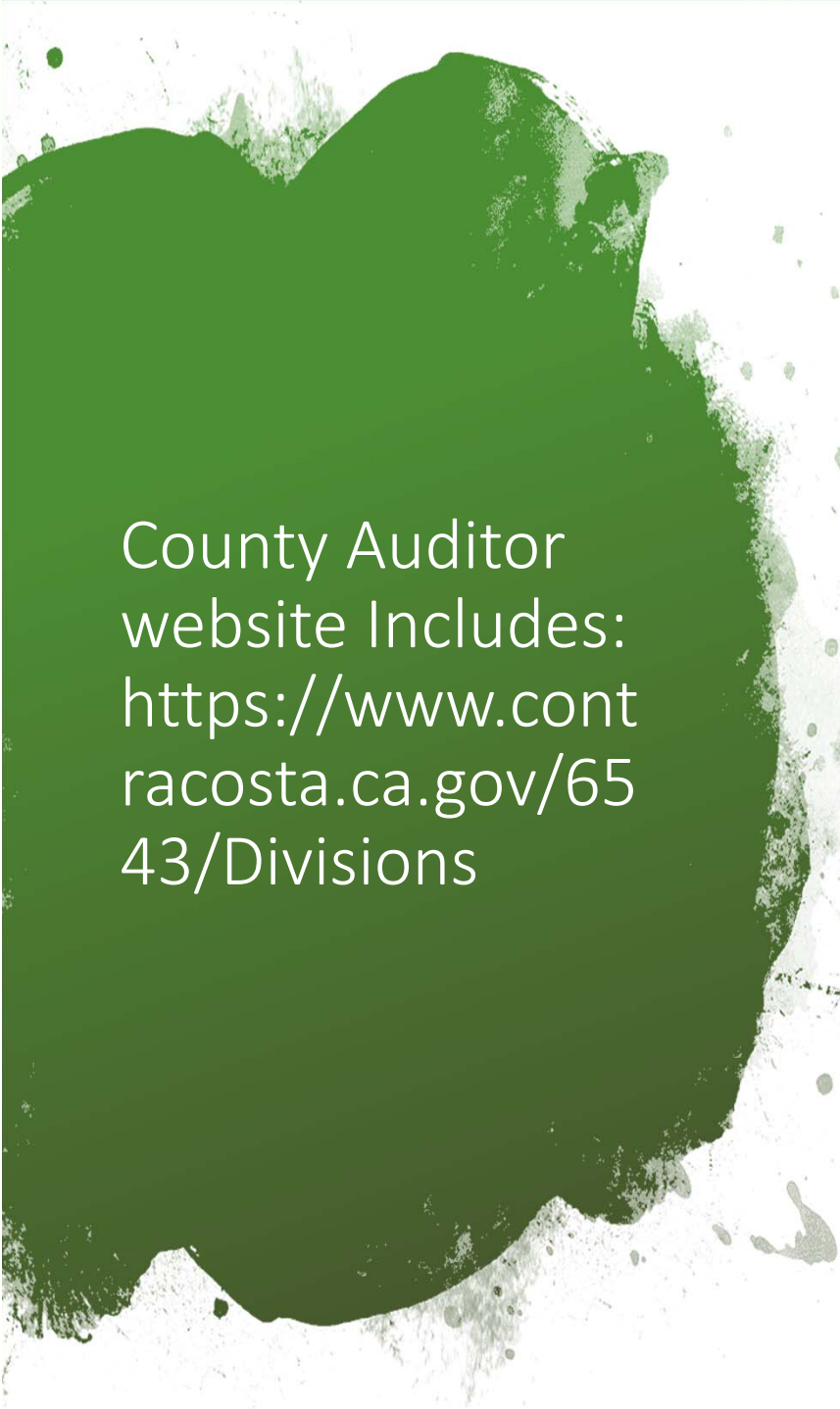


Financial Information



County Finance
website Includes:
<https://www.contra-costa.ca.gov/756/Financial-Information>

- **Budget Information**
 - Learn about the budget process and review current year and past years' budget documents.
- **Debt Information**
 - Read about Tax Revenue Anticipation Notes (TRANS), Bonds and other County debt.
- **Financial Policies**
 - Access current County policies regarding budget, investment, reserves, debt, and workers compensation.
- **Other Post Employment Benefits (OPEB)**
 - Learn about OPEB, read Board Orders & reports regarding how Contra Costa is handling the OPEB liability.
- **PARS Public Agencies Post Retirement Health Care Plan Trust Agreement**
 - Access current County policies, reports, meeting information and materials.
- **Pension**
 - Learn about County Pension issues and changes.
- **Sales Tax**
 - Access Sales Tax information for Contra Costa County.
- **Board Administered Special Revenues**
 - See a list of Board Administered Special Revenues



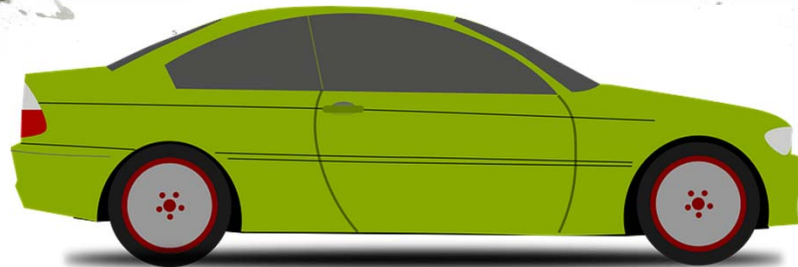
County Auditor
website Includes:
<https://www.contracosta.ca.gov/6543/Divisions>

- Administration / Systems Support
To provide general management of the financial information and accounts of all departments, districts, and other agencies governed by the Board of Supervisors.
- Property Tax
To build the countywide tax roll and allocate and account for property tax apportionments and assessments for all jurisdictions in the County.
- Payroll
To process payroll for all County departments, most fire districts, some special districts, and some non-county regional agencies.
- General Accounting / Accounts Payable
To manage the countywide Financial System and process various types of fiscal information for county departments, special districts, and other non-county agencies. To maintain the general ledger. To enforce accounting policies, procedures, and processes.
- Internal Audit
To develop and execute audit programs for the examination, verification, and analysis of financial records, procedures, and internal controls of the county departments.
- Special Accounting
To assist in preparing the budget documents for the County and special districts, including monitoring expenditures for budget compliance. To prepare the countywide Cost Allocation Plan.

Difference between a **Budget** and the **Comprehensive Annual Financial Report (CAFR)**

CAFR shows where we have been – Rearview Window

Budget shows where we are going – Windshield





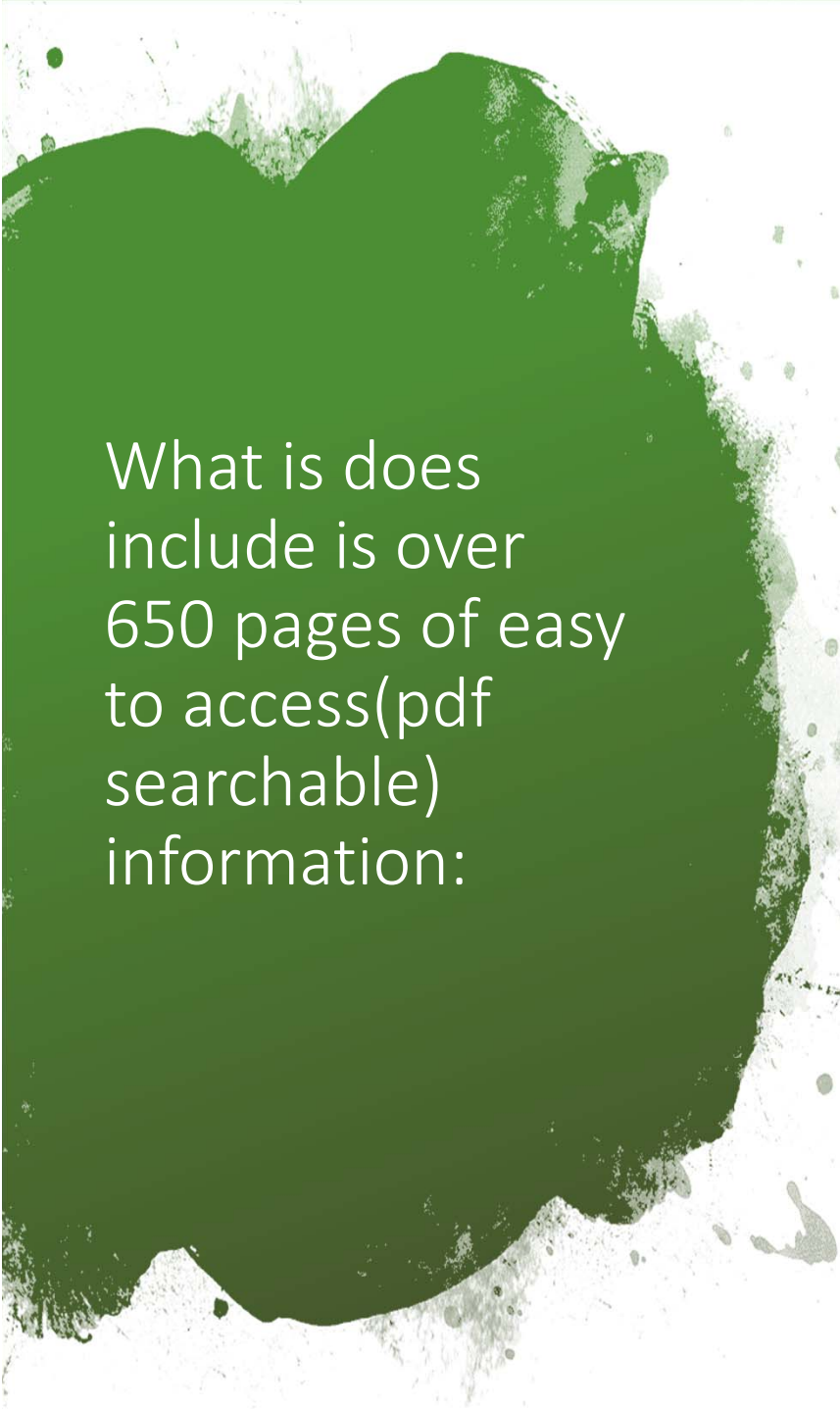
COVID-19 Impacted Budget Hearing Starting Point

Fiscal Year 2020 – 2021 Recommended Budget

County of Contra Costa
California



The Recommended Budget as printed does not include ANY Financial/Programmatic Impacts of COVID-19



What is does
include is over
650 pages of easy
to access(pdf
searchable)
information:

- A Budget Message and County Profile,
- An overview of the County including it financial policies, historic perspective, Org chart, Standing Committees of the Board, Advisory Bodies, etc.
- Detailed descriptions of programs operated by the County from Airports to Zoning
- In-depth discussion of major revenue sources
- Changes in Projected Fund balance, history, and definitions
- Capital Improvement Projects
- Current Debt Position
- List of programmatic changes from the previous budget
- Mandatory/discretionary listings by program
- Fund definitions
- Budgetary Fund Structure
- Table of Funds
- Glossary of Acronyms & Terms
- Subject Index
- and more

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Glossary of Acronyms & Terms

- AAS** – Adult and Aging Services. Within the Employment and Human Services Department assists older adults and people with disabilities to maximize self-sufficiency, safety and independence.
- AB** – Assembly Bill
- ACA** – Affordable Care Act. The short name for the Patient Protection and Affordable Care Act, a federal overhaul of the U.S. healthcare system.
- ACC-IN** – All County Criminal Justice Information Network
- Accrual** – an accounting adjustment that recognizes revenues and expenses in the period earned or spent, regardless of the timing of related cash flows.
- ACER** – Arraignment Court Early Representation
- ACR** – Ambulatory Care Redesign
- Actuarial Accrued Liability (AAL)** – as assessed by an actuary, relating to benefits, represents the present value of fully projected benefits attributable to service credit that has been earned (or accrued) as of the valuation date. The portion attributed to future employee service is excluded. For retirees, this is equal to the present value of benefits prorated by service to date over service at the expected retirement age.
- Ad Valorem Tax (AV)** – An ad valorem tax is a tax based on the assessed value of real estate or personal property. Ad valorem taxes can be property tax or even duty on imported items. Property ad valorem taxes are the major source of revenue for state and municipal governments.
- Adjusted Budget** – the spending authority for a fiscal year, adjusted pursuant to State statute and/or County policy, to reflect actual expenditures and/or revenue realized to ensure the budget remains in balance.
- ADL** – Activities for Daily Living
- AED** – Automated External Defibrillator
- AFDC** – Aid to Families with Dependent Children
- Agreed upon Temporary Absences (ATA)** – temporary absence program bargained with the majority of the County's employee groups. The program runs from July 1, 2009 through June 30, 2011 and reduces the hours worked and compensation received by 48 hours in each of the two fiscal years.
- AIM** – Access for Infants and Mothers



County of Contra Costa FY 2020-2021 Recommended Budget 629

Table of Funds – Financial Fund Order

FUND CATEGORY	Fund Type	Fund Number	Fund Title	Fund Description
COUNTY - Governmental	General	10000	GENERAL	To account for revenues not otherwise allocated with government, which are not required to be accounted for in a separate fund. The general fund is the primary operating fund of the County.
	Special Revenue	10000	COUNTY WASTE MANAGEMENT CAPITAL PROJECT	To account for expenditures and revenues for the acquisition and enhancement of a Countywide waste management program, including construction, equipment, and maintenance of County-owned waste management systems.
	Capital Project	10000	JENNIFER HALL CAPITAL PROJECT	To account for expenditures and revenues for planning the replacement of the County Courthouse.
	Special Revenue	10000	ALCORNWOOD RECONSTRUCTION	To account for the planning, construction, and maintenance of the Alcornwood Recreational Center in the County Recreational Office.
	Special Revenue	10100	COURT CLERK AUTOMATION	To account for the purchase of computer hardware and software for the County's court system.
	Special Revenue	10300	FISH AND GAME	To account for expenditures and revenues for the operation of the Contra Costa Fish and Game Club. Fund is restricted to the purchase and maintenance of fish and game in the County, and includes fish and game related to fish and game.
	Special Revenue	10300	LAND DEVELOPMENT FUND	To account for funding related to land management and to acquire, maintain and update information on land use and zoning in the County. Includes the purchase and maintenance of land use and zoning maps.
	Special Revenue	10400	CRIMINALISTICS LABORATORY	To account for revenues generated from fees levied for various criminalistics services provided to the County's law enforcement agencies.
	Special Revenue	10500	SURVEY MONITORING PRESERVATION	To account for funding used to support major historical and cultural resources in the County.
	Special Revenue	10600	CRIMINAL JUSTICE FACILITY CONSTRUCTION	To account for the acquisition and construction of projects related to the County's criminal justice system, including the purchase of land, construction, and maintenance of facilities.
	Special Revenue	10700	COURTHOUSE CONSTRUCTION	To account for the acquisition and construction of projects related to the County's court system, including the purchase of land, construction, and maintenance of facilities.
	Special Revenue	10800	ROAD	To account for funding for road construction and improvement projects, including the purchase of land, construction, and maintenance of roads.
	Special Revenue	10900	TRANSPORTATION IMPROVEMENT	To account for the development, implementation and maintenance of Countywide transportation projects.
	Capital Project	11000	SANITARIUM DRAINAGE	To fund design and construction of drainage improvements for the Sanitarium drainage area.
	Special Revenue	11100	PRIVATE ACTIVITY BOND	To account for County Private Activity Bond Net Proceeds from the sale of bonds issued for the purpose of financing the construction of the County's private activity bonds.
	Special Revenue	11200	APPROPRIABLE HOUSING SPECIAL REVENUE	To account for funding received from the federal affordable housing program used to fund the development of affordable housing projects and related development.
Special Revenue	11400	MAVY TRANSPORTATION MITIGATION	To account for the implementation of public transportation mitigation projects near the Contra Costa Regional Station.	
Special Revenue	11500	TODDOLAND TRANSPORTATION MITIGATION	To account for funding from TODC used to implement other transportation mitigation projects near the Contra Costa Regional Station.	

County of Contra Costa FY 2020-2021 Recommended Budget 631

Mandatory/Discretionary Program Listing – By Department

Program	Series	Level	Expenditures	Funding Source	General Fund %	FTE	Support	Exposition
1	Administration	W	0	2,130,000	0	2,130,000	0.0	Provide direction and financial control for the County's administrative services, including the County's administrative services, including the County's administrative services, including the County's administrative services.
2	Municipal Services	W	0	3,874,000	3,874,000	0.0	0.0	Provide administrative services for the County's municipal services, including the County's municipal services, including the County's municipal services, including the County's municipal services.
3	Health and Welfare	W	0	1,110,000	0.0	0.0	1.0	Provide administrative services for the County's health and welfare services, including the County's health and welfare services, including the County's health and welfare services, including the County's health and welfare services.
4	Community Services	0	0	204,700	0	204,700	1.0	Provide administrative services for the County's community services, including the County's community services, including the County's community services, including the County's community services.

County of Contra Costa FY 2020-2021 Recommended Budget 647

County Fund Definitions

Fund: a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Funds are generally used to account for tax supported activities; it accounts for the majority of funds; except for those categorized as proprietary or fiduciary funds.

Types of Governmental funds include:

General Fund is used to account for the general operations of government and any activity not accounted for in another fund.

Special Revenue Funds are used to account for resources legally designated for specific purposes and separately reported.

Debt Service Funds are used to account for resources dedicated to pay principal and interest on general obligation debt.

Capital Project Funds are used to account for resources dedicated to acquiring or constructing major capital facilities.

Permanent Funds are used to account for resources legally restricted so only earnings (and not principal) may be used to support governmental programs.

Proprietary Funds are used by governmental activities that operate in a manner similar to that of private sector businesses in that they charge fees for services. Proprietary Funds rely on the full accrual basis of accounting where revenues are recognized when earned and expenditures are recorded when incurred.

Types of Proprietary funds include: Enterprise and Internal Service Funds

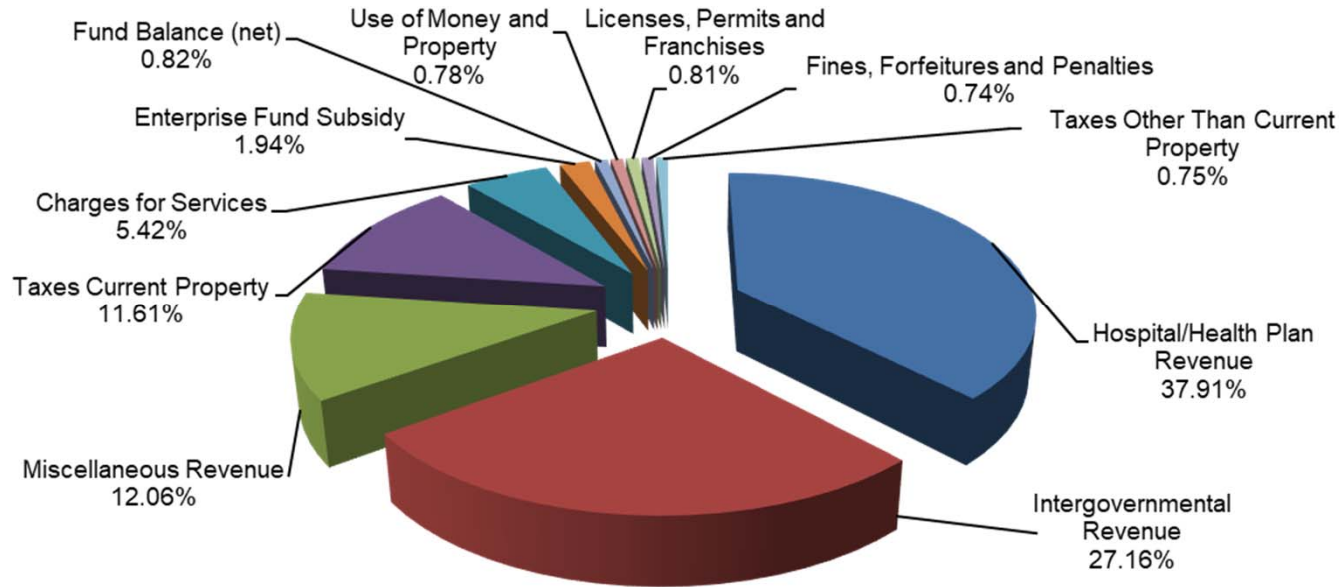
Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises (e.g. water, gas and electric utilities; airports; parking garages; or transit systems). The governmental body intends that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds are proprietary funds used to account for the financing of goods or services provided by one department to other departments of the County or other governmental units, on a cost reimbursement basis.

Recommended Budget FY 2020/21

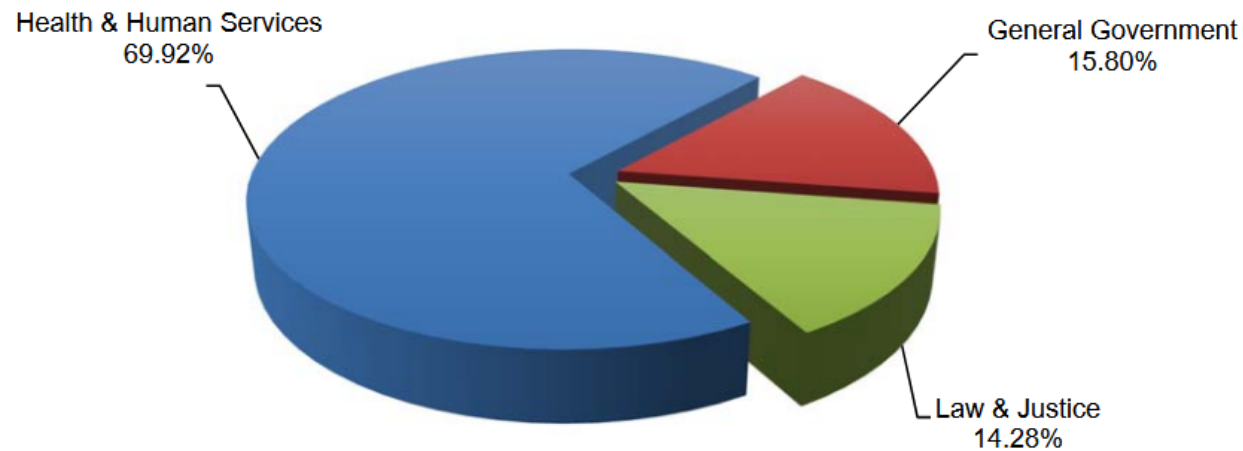
- Began with position allocations as of 1/1/20
- Projected salaries & benefits based upon FY 2020/21 data
- Thoroughly reviewed all revenues – for the most part increased revenues
- Updated allocations for occupancy, telephone, data processing, etc.
- Increased or decreased positions based upon funding available
- Finalized Recommended Schedules
- Long-term impact of COVID-19 began to emerge

FY 2020-21 Recommended Sources



Source of Funds	Recommended FY 2020-21	Percent of Total
Hospital/Health Plan Revenue	\$1,509,902,542	37.91%
Intergovernmental Revenue	1,082,057,270	27.16%
Miscellaneous Revenue	480,262,733	12.06%
Taxes Current Property	462,541,793	11.61%
Charges for Services	215,771,806	5.42%
Enterprise Fund Subsidy	77,231,000	1.94%
Fund Balance (net)	32,670,746	0.82%
Use of Money and Property	31,142,890	0.78%
Licenses, Permits and Franchises	32,123,904	0.81%
Taxes Other Than Current Property	30,014,225	0.75%
Fines, Forfeitures and Penalties	29,644,782	0.74%
TOTAL RECOMMENDED SOURCES	\$3,983,363,690	100.00%

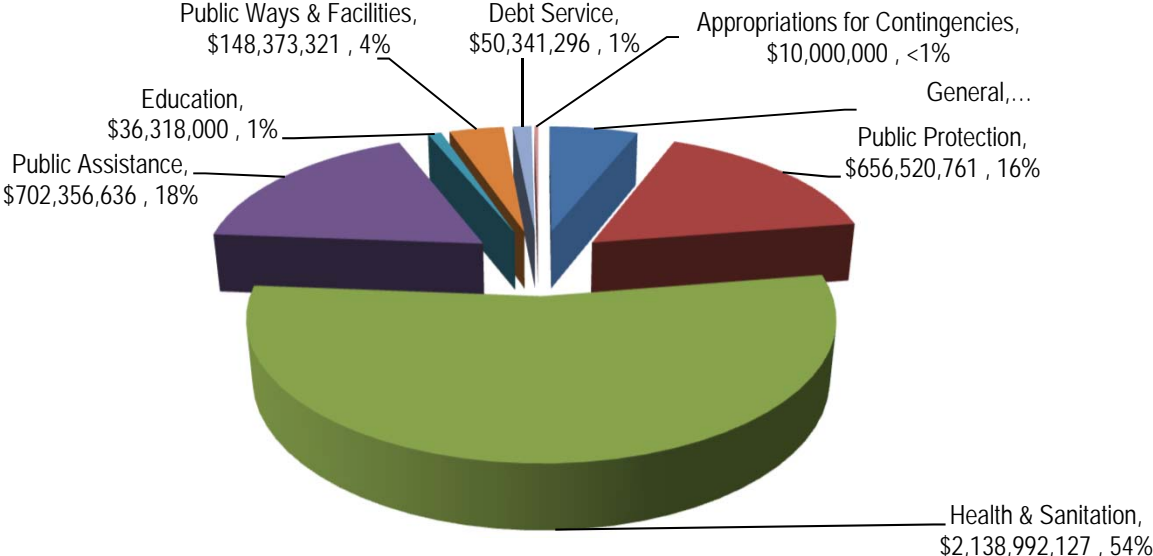
Appropriations by Function



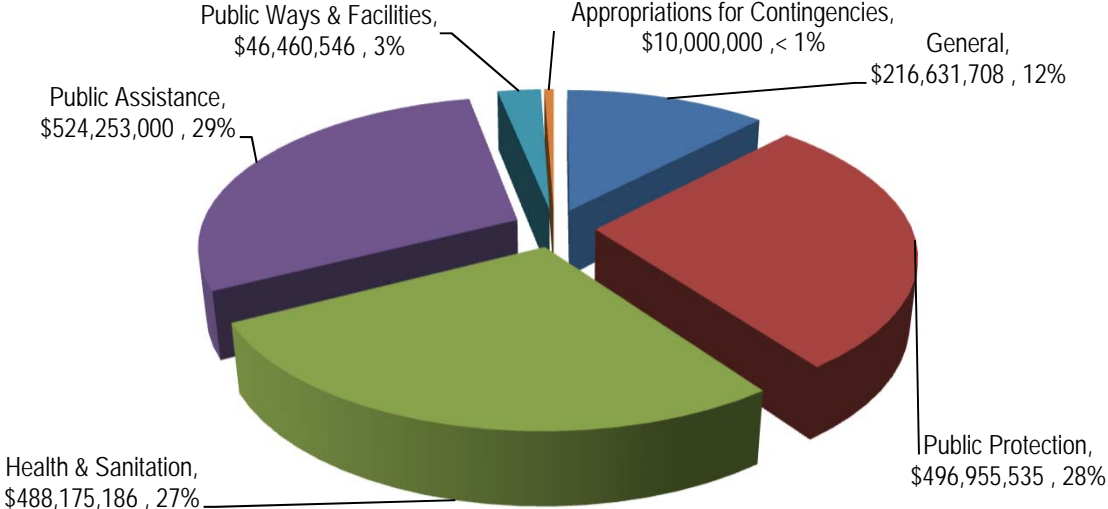
Use of Funds	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Budget	Recommended FY 2020-21	Percent of Total
Health and Human Services	\$2,390,101,826	\$2,520,789,772	\$2,641,040,699	\$2,801,908,354	\$2,861,027,630	71.82%
General Government	418,537,995	463,470,888	500,510,920	688,392,139	580,251,202	14.57%
Law and Justice	465,874,059	484,479,138	497,331,595	564,505,919	542,084,858	13.61%
Total Requirements	\$3,274,513,881	\$3,468,739,798	\$3,638,883,214	\$4,054,806,412	\$3,983,363,690	100.00%

Appropriations by State Code

All Funds:
\$3.98 Billion



General Fund:
\$1.78 Billion

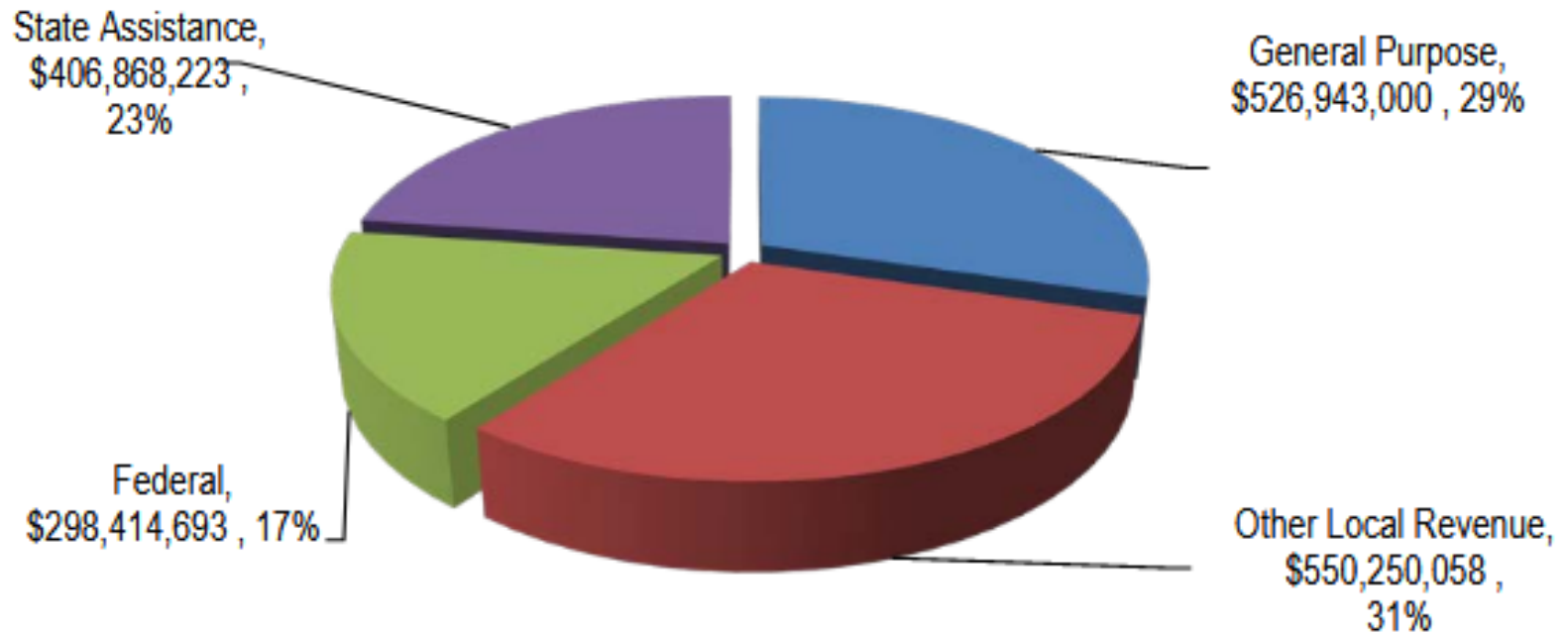


General Purpose Revenue Pre-COVID-19 Projected \$526.9 Million

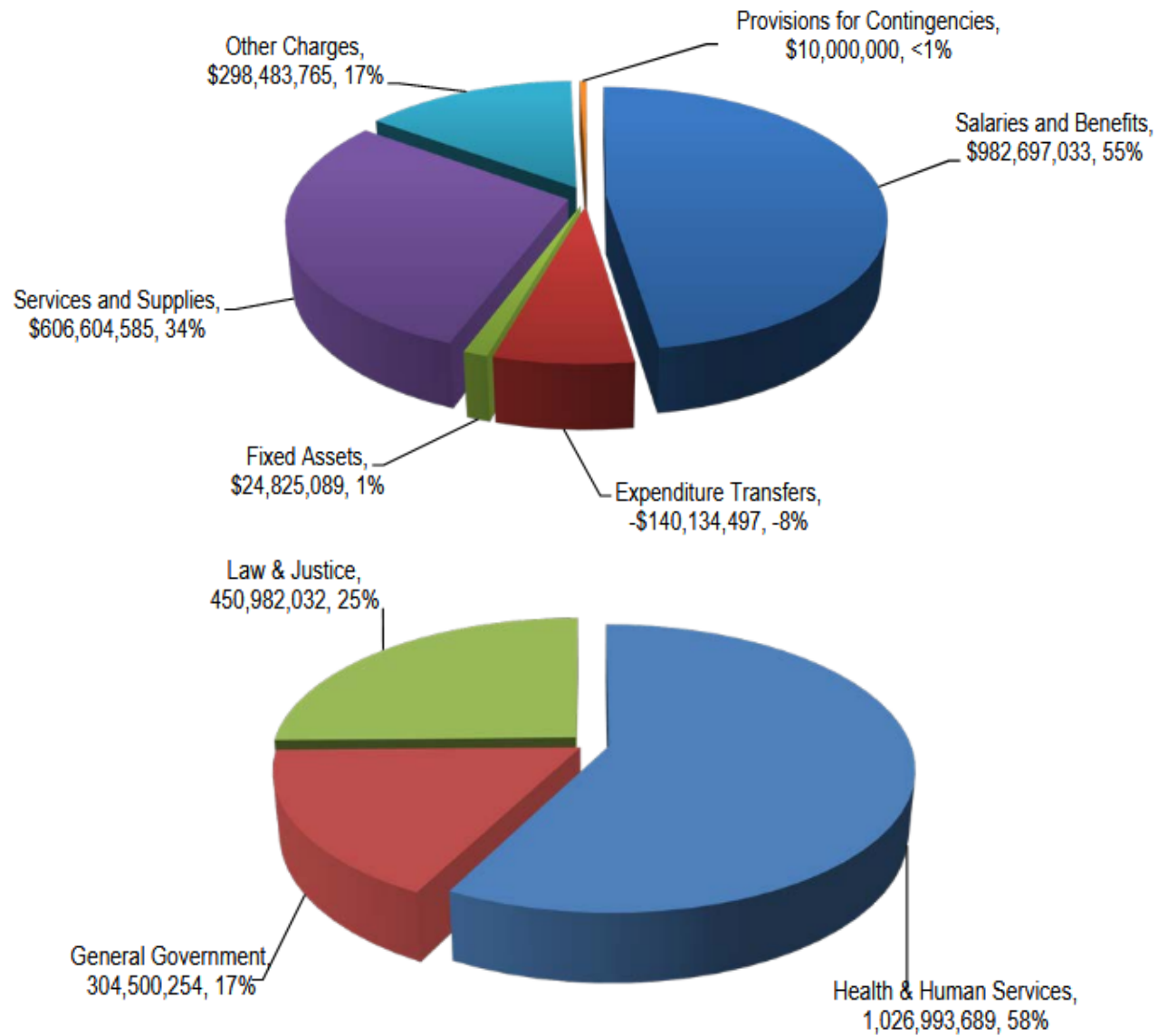
Funding Sources:

Property Taxes	81.30%	\$428,253,00
Other Taxes	5.70%	30,060,000
Fines Penalties	3.90%	20,600,000
Use of Money	3.40%	18,100,000
License Franchise	1.90%	9,800,000
Intergovernmental	1.80%	9,700,000
Charges for Service	1.70%	8,900,000
Miscellaneous Rev	0.30%	1,530,000

General Fund Revenue - \$1.782 Billion



General Fund Appropriations \$1.782 Billion





Net County Cost

- Net County cost is an Agency's share of general purpose revenue
- Non-General Fund Departments have a net Fund cost.
- The total net County cost of all general fund agencies is the total general purpose revenue (if the budget is balanced) – if there is a difference – that remainder is either fund balance or reserve use

Where is the net County Cost? 9 Departments receive 85.1% of the General Purpose Revenue

	2020-21 Baseline	Share of Total	2020-21 Recommended	Share of Total
Health Services	155,816,000	29.7%	158,356,000	30.1%
Sheriff-Coroner	99,645,000	19.0%	101,605,000	19.3%
Probation	44,500,000	8.5%	44,500,000	8.4%
Employment and Human Services	31,383,089	6.0%	31,000,000	5.9%
Public Defender	29,148,000	5.6%	29,310,000	5.6%
Public Works	27,000,000	5.2%	27,200,000	5.2%
District Attorney	23,000,000	4.4%	23,180,000	4.4%
Assessor	17,000,000	3.2%	17,000,000	3.2%
Capital Improvements	16,500,000	3.1%	16,500,000	3.1%
Superior Court Related Functions	11,320,000	2.2%	11,320,000	2.1%
Contingency Reserve	10,000,000	1.9%	10,000,000	1.9%
County Administrator	8,116,000	1.5%	8,116,000	1.5%
Board Of Supervisors	7,260,000	1.4%	7,260,000	1.4%
Central Support Services:	7,022,000	1.3%	7,022,000	1.3%
Clerk-Recorder Elections	6,000,000	1.1%	6,000,000	1.1%
Conflict Defense Services	5,400,000	1.0%	5,400,000	1.0%
Animal Services	4,870,000	0.9%	4,500,000	0.9%
Employee/Retiree Benefits	3,694,000	0.7%	3,694,000	0.7%
Auditor-Controller	4,237,855	0.8%	3,550,000	0.7%
Human Resources	2,828,113	0.5%	2,750,000	0.5%
Treasurer-Tax Collector	2,675,000	0.5%	2,675,000	0.5%
Agriculture-Weights/Measures	2,504,336	0.5%	2,500,000	0.5%
Justice System Development/Planning	1,790,000	0.3%	1,790,000	0.3%
County Counsel	1,991,698	0.4%	1,450,000	0.3%
Veterans Service	1,325,000	0.3%	1,325,000	0.3%
Conservation & Development	785,000	0.1%	785,000	0.1%
Crockett-Rodeo Revenues	560,000	0.1%	560,000	0.1%
Department Of Information Technology	95,000	<0.1%	95,000	<0.1%
Debt Service	(2,500,000)	(0.5%)	(2,500,000)	(0.5%)
	523,966,091	100.0%	526,943,000	100.0%

85.1%

14.9%

All Fund - Position Summary

	2017-18 Actuals	2018-19 Actuals	2019-20 Budget	2020-21 Baseline	2020-21 Recommended	Net Change
County Departments						
Agriculture-Weights/Measures	41.6	44.60	45.6	45.6	44.3	-1.3
Animal Services	77	77.00	77	77	73	-4
Assessor	122	122.00	122	112	112	0
Auditor-Controller	60	60.00	60	60	60	0
Board Of Supervisors	31.9	32.30	31.8	31.8	31.8	0
Central Support Services	45	44.00	43	43	43	0
Child Support Services	144	144.00	153	152	157	5
Clerk-Recorder Elections	82.5	82.50	81.5	81.5	81.5	0
Conservation & Development	173	177.00	186	186	186	0
County Administrator	34	34.00	36.3	36.3	36.3	0
County Counsel	51	52.00	52	52	52	0
Dept of Information Technology	82	84.00	84	85	86	1
District Attorney	205.5	221.50	222.6	222.6	224.6	2
Employ't and Human Services	2,008.60	1902.50	1,903.50	1,852.00	1,872.00	20
Health Services	3,809.70	3917.10	3,879.70	3,879.70	3,908.80	29.1
Human Resources	52	52.00	51	51	52	1
Justice System Dev/Planning	5	5.00	5	5	5	0
Library	197.8	200.70	204.3	204.3	204.3	0
Probation	366.5	367.50	345.5	330.5	330.5	0
Public Defender	115.3	137.10	143	143	143	0
Public Works	527.8	542.80	548.8	549	550	1
Sheriff-Coroner	1,062.50	1058.50	1,062.50	1,062.50	1,087.50	25
Treasurer-Tax Collector	29.5	29.50	30.5	30.5	30.5	0
Veterans Service	9.5	9.50	9.5	10	10	0
Total County FTE	9,333.70	9397.00	9,378.00	9,302.20	9,381.00	78.8
Special Districts						
CCC Fire District-Consolidated	360.6	397.60	413.6	413.6	422.6	9
CCCYPD Ems Transport Fund	7	11.00	12	12	13	1
Special Districts (Not Fire)	16	17.00	17	17	17	0
All Funds FTE	9,717.30	9822.60	9,820.60	9,744.80	9,833.60	88.8

General Fund - Position Summary

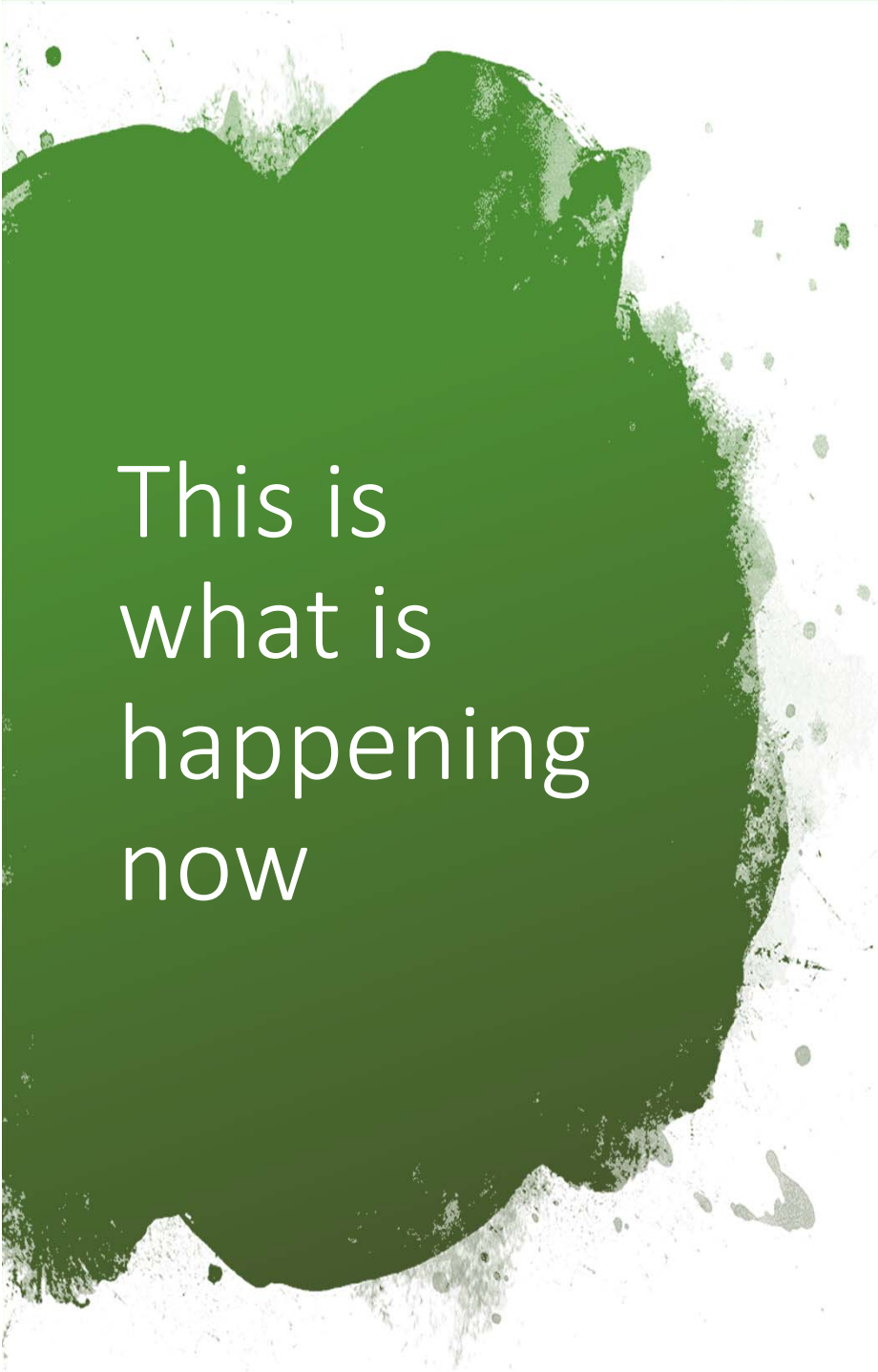
	2017-18 Actuals	2018-19 Actuals	2019-20 Budget	2020-21 Baseline	2020-21 Recommended	Net Change
General Fund Departments						
Agriculture-Weights/Measures	41.6	44.6	45.6	45.6	44.3	(1.3)
Animal Services	77.0	77.0	77.0	77.0	73.0	(4.0)
Assessor	122.0	122.0	122.0	112.0	112.0	0.0
Auditor-Controller	60.0	60.0	60.0	60.0	60.0	0.0
Board Of Supervisors	31.9	32.3	31.8	31.8	31.8	0.0
Central Support Services	45.0	44.0	43.0	43.0	43.0	0.0
Clerk-Recorder Elections	71.5	71.5	70.5	70.5	70.5	0.0
Conservation & Development	2.0	3.0	5.0	5.0	5.0	0.0
County Administrator	34.0	34.0	36.3	36.3	36.3	0.0
County Counsel	51.0	52.0	52.0	52.0	52.0	0.0
Dept Of Information Tech	82.0	84.0	84.0	85.0	86.0	1.0
District Attorney	205.5	221.5	222.6	222.6	224.6	2.0
Employment and Human Svc	1,890.6	1,792.5	1,793.5	1,751.0	1,769.0	18.0
Health Services	1,344.8	1,385.7	1,413.7	1,413.7	1,442.8	29.1
Human Resources	52.0	52.0	51.0	51.0	52.0	1.0
Justice System Dev/Planning	5.0	5.0	5.0	5.0	5.0	0.0
Probation	366.5	367.5	345.5	330.5	330.5	0.0
Public Defender	115.3	137.1	143.0	143.0	143.0	0.0
Public Works	489.8	504.8	509.8	510.0	511.0	1.0
Sheriff-Coroner	1,039.5	1,035.5	1,039.5	1,039.5	1,064.5	25.0
Treasurer-Tax Collector	29.5	29.5	30.5	30.5	30.5	0.0
Veterans Service	9.5	9.5	9.5	10.0	10.0	0.0
Total General Fund FTEs	6,166.1	6,165.0	6,190.7	6,125.0	6,196.8	71.8

Homeless/Mental Health/Housing from all Sources - \$421.88 Million

\$2.86 Billion on Health and Human Services, including **\$391.8 million** on services directly related to homeless; mental health, and housing. And, an **additional \$30.0 million** on homeless housing and wraparound services directly related to COVID-19.

	Recommended Budget FY 2020/21	COVID Additional Programs
Homeless	\$51,166,663	\$11,301,285
Mental Health	\$281,928,180	\$227,000
Housing	\$39,272,627	\$0
Homeless/Housing	<u>\$19,465,761</u>	<u>\$18,521,628</u>
Total	\$391,833,231	\$30,049,913
Appropriations		

Federal/ State	General Fund	CARES Act/ FEMA Funding*
\$43,393,969	\$7,772,694	\$11,301,285
\$261,316,587	\$20,611,593	\$227,000
\$38,328,627	\$944,000	\$0
<u>\$18,007,259</u>	<u>\$1,458,502</u>	<u>\$18,521,628</u>
\$361,046,442	\$30,786,789	\$30,049,913
Sources		



This is
what is
happening
now

- Carefully reviewing State Budget Impacts by Program
- Carefully reviewing potential impacts on all revenues
- Working closely with departments to rebalance programs given limitations of local and State revenues
- Preparing Recommended Reductions for items with 'known' impact

COVID 19 BUDGET IMPACTS

- State Budget Cuts
- 1991 Realignment Reductions
- 2011 Realignment Reductions
- AB 109 Reductions
- General Sales Tax Reductions
- Prop 172 Reductions
- Property Tax Reductions
- Hospital/Clinics loss of Revenue
- Library loss of Revenue due to Cities Cuts
- Loss of fees & other Revenues
- Increased Pension Costs???
- COVID 19 costs

2020/21 BIG TICKET ITEMS

Costs Already Projected

- Mandated Mental Health Services in Correction Facilities - \$13.5 Million
- Homelessness Services - \$100.4 Million
- CCP continuing to spend down Reserves – Will Exhaust by 2023
- Hospital support from General Fund increasing to \$77 Million
- DoIT Security Enhancements - \$3.5
- IHSS – new labor agreement - \$5.1 Million
- Finance/Tax Systems - \$18 Million Each
- All Unions under Contract – CNA comes open in Oct 2021

Budget Hearing Agenda

1. County Administrator Presentation
2. Department Head Presentations
 - Sheriff, David Livingston
 - District Attorney, Diana Becton
 - Clerk-Recorder, Deborah Cooper
 - Health Services Director, Anna Roth
 - Employment and Human Services Director, Kathy Gallagher
 - Probation Officer, Esa Esa Ehmen-Krause
 - Public Defender, Robin Lipetzky
 - Library, Melinda Cervantes
 - Animal Services, Beth Ward
 - Contra Costa County Fire Protection District, Lewis Broschard
3. Open Public Hearing - Public Comment
4. Board Discussion/Action

Questions?

